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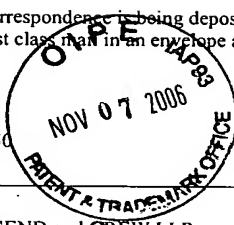
Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

On November 3, 2006

TOWNSEND and TOWNSEND and CREW LLP

By:

Sharyl Brown



PATENT

Attorney Docket No.: 16869G-101700US

Client Ref. No.: 340300232US01

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of:

Koichi Nishioka et al.

Application No.: 10/804,564

Filed: March 18, 2004

For: MAGNETORESISTIVE HEAD  
AND MANUFACTURING METHOD  
THEREOF

Customer No.: 20350

Confirmation No. 7073

Examiner: William Joseph Klimowicz

Technology Center/Art Unit: 2627

**RESPONSE TO OFFICE ACTION**  
Mailed August 7, 2006

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed August 7, 2006, please enter the following amendments and remarks:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks/Arguments** begin on page 9 of this paper.